



**DEPARTMENT OF THE TREASURY**  
INTERNAL REVENUE SERVICE  
OFFICE OF CHIEF COUNSEL  
LITIGATION & ADVISORY  
WELLS FARGO PLACE, SUITE 1130  
30 EAST 7TH STREET, SUITE 1130, MS 2000 STP  
ST. PAUL, MN 55101  
651-361-1825  
EFAX (855) 705-9673

October 22, 2024

CC:LA:4:STP:DRKelessidis  
GL-118993-24

**Via Regular Mail**

Leland Bertsch as Registered Agent  
for Bertsch Properties LLC  
730 Sakakawea Estates Road Lot 49  
Hazen, ND 58545

Dear Leland Bertsch,

The Internal Revenue Service served a summons on you on September 16, 2024, with respect to the collection of liabilities owed by Maas Euro Worx Inc., for various tax periods. Under the terms of the summons, you were required to provide the requested information/documentation to Revenue Officer Nathan Reineke by September 30, 2024.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear and/or provide the requested information/documentation to Revenue Officer:

**Name:** Nathan Reineke  
**Date:** November 25, 2024  
**Time:** 10:00 AM Central  
**Address:** 657 2<sup>nd</sup> Ave. N. Room 470,  
Fargo, ND 58102-4727

Please note that the summons does not require your personal appearance. You may respond to the summons by mail. This summons is exempt from the third-party notice requirements pursuant to I.R.C. §7609(c)(2)(D).

Enclosed please find a copy of the summons.

Exhibit B

GL-118993-24

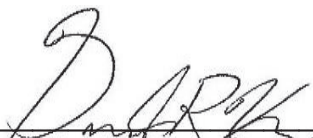
- 2 -

If you have any questions, please contact Revenue Officer Nathan Reineke at (701) 237-8319.

Sincerely,

BETH A. NUNNINK  
Associate Area Counsel  
(Litigation & Advisory)

By:

  
Deborah R. Kelessidis  
General Attorney (St. Paul)  
(Litigation & Advisory)

Enclosure (1)  
Copy of Summons

cc: RO Reineke

# Summons

In the matter of MAAS EURO WORX INC, 2107 E SWEET AVE, BISMARCK, ND 58504-6024

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) Small Business / Self Employed

Periods: See Attachment 1 to Summons Form 2039 for Period Information

## The Commissioner of Internal Revenue

To: LELAND BERTSCH, AS REGISTERED AGENT FOR BERTSCH PROPERTIES LLC

At: 730 SAKAKAWEA ESTATES RD LOT 49, HAZEN, ND 58545

You are hereby summoned and required to appear before NATHAN REINEKE, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the taxpayer identified above for the periods shown.

Complete copies of all contract for deed(s), land sale contracts, etc, to include copies of all payments (including copies of cancelled checks), and current balances owing as of January 1, 2024 through the date of compliance of this summons as they relate to the real estate located at the address of 2107 E Sweet Ave Bismarck, ND 58504.

Response by mail is acceptable. There is no requirement to personally appear in response to this summons.

Note -- Per IRC 7609(c)(2)(D) this summons is exempt from 3rd party notice requirements.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

657 2ND AVE N, ROOM 470, FARGO ND 58102-4727 (701) 237-8319

Place and time for appearance: At 657 2ND AVE N, ROOM 470, FARGO, ND 58102-4727

on the 30th day of September, 2024 at 8:00 o'clock am.

Issued under authority of the Internal Revenue Code this 16th day of September, 2024

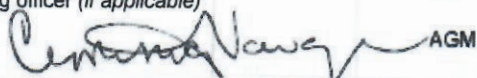
Signature of issuing officer

**NATHAN REINEKE**

Title

**REVENUE OFFICER**

Signature of approving officer (if applicable)

 AGM

Title

**GROUP MANAGER**



**Certificate of Service of Summons**

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	9/16/2024	Time	9:50 AM
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**How Summons Was Served**

- ☒ 1. I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed
- ☐ 2. I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any) \_\_\_\_\_
- ☐ 3. I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address \_\_\_\_\_
- ☐ 4. I certify that I served a copy of the summons, which contained the attestation required by § 7603, by a method not listed above that is in conformity with established IRS procedures to the person to whom it was directed and with the consent of the witness, (e.g. facsimile transmission)

Signature		Title	Karen Usher
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5. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses that are excepted from the third-party notice requirement of IRC Section 7609.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 6639) to the person named below on the date and in the manner indicated.

Date of giving notice	Time
-----------------------	------

Name of noticee
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Address of noticee (if mailed)
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**How Notice Was Given**

- ☐ I gave notice by certified or registered mail to the last known address of the noticee
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any) \_\_\_\_\_
- ☐ I gave notice by handing it to the noticee
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned
- ☐ No notice required

Signature	Title
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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**Attachment 1 to Summons Form 2039**

In the matter of **MAAS EURO WORX INC**

**Period information:**

Form 1120 for the fiscal periods ending December 31, 2016, December 31, 2017, December 31, 2018 and December 31, 2021; Form 941 for the quarterly periods ending March 31, 2020, December 31, 2020, December 31, 2021, March 31, 2022, June 30, 2022, September 30, 2022, March 31, 2023, June 30, 2023 and September 30, 2023 and Form CIVPEN for the calendar period ending December 31, 2020